## FY2017 Telephone & Telegraph Companies Filing Returns to be Locally Valued Addresses

The companies listed below filed with the Department of Revenue and it has been determined that they are <u>not</u> telephone and telegraph companies under M.G.L. c. 59, §§39-42 for purposes of central valuation and taxation.

These companies <u>and all other landline companies not centrally valued</u> should file locally and be valued and assessed in accordance with general personal property assessment, abatement and exemption practices.

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